matters enacted by this act apply to assessments of tax that are not final as of the effective date of this act and to claims for refund pending on or filed on or after the effective date of this act. This act does not affect matters for which a petition for review was filed with the Tax Review Board under G.S. 105-241.2 before the effective date of this act. The repeal of G.S. 105-122(c) and G.S. 105-130.4(t) and Sections 11 and 12 apply to requests for alternative apportionment formulas filed on or after the effective date of this act. A petition filed with the Tax Review Board for an apportionment formula before the effective date of this act is considered a request under G.S. 105-122(c1) or G.S. 105-130.4(t1), as appropriate.

In the General Assembly read three times and ratified this the 2<sup>nd</sup> day of August, 2007.

Became law upon approval of the Governor at 12:41 p.m. on the 30<sup>th</sup> day of August, 2007.

## **Session Law 2007-492**

House Bill 769

AN ACT TO ENSURE COMPLIANCE WITH MOTOR CARRIER AND COMMERCIAL DRIVERS LICENSE PROVISIONS OF CHAPTER 20 OF THE GENERAL STATUTES AND TO AUTHORIZE THE COMMISSIONER OF MOTOR VEHICLES TO ENTER INTO THE UNIFIED MOTOR CARRIER REGISTRATION AGREEMENT.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 20-17.4(1) reads as rewritten:

"(l) Disqualification for Testing Positive in a Based on Drug or Alcohol Test. – Upon receipt of notice of a positive drug or alcohol test, or of refusal to participate in a drug or alcohol test, pursuant to G.S. 20-37.19(c), the Division shall must disqualify a driver CDL holder from operating a commercial motor vehicle until receipt of proof of successful completion of assessment and treatment by a substance abuse professional in accordance with 49 C.F.R. § 382.503."

**SECTION 2.** G.S. 20-37.19(c) reads as rewritten:

"(c) The employer of any employee <u>or applicant</u> who tests positive <u>or of any employee who refuses to participate</u> in a drug or alcohol test required under 49 C.F.R. Part 382 and 49 C.F.R. Part 655 <u>shall must notify</u> the Division <u>of Motor Vehicles in writing within five business days following the employer's receipt of confirmation of a positive drug <u>test.or alcohol test or of the employee's refusal to participate in the test.</u> The notification <u>shall must include</u> the driver's name, address, drivers license number, social security number, and results of the drug or alcohol <u>test.test or documentation</u> from the employer of the refusal by the employee to take the test."</u>

**SECTION 3.** G.S. 20-382 reads as rewritten:

- "§ 20-382. Registration of for-hire interstate motor carriers and verification that their for-hire vehicles are insured. For-hire motor carrier registration, insurance verification, and temporary trip permit authority.
- (a) <u>UCRA. The Commissioner may enter into the Unified Carrier Registration</u> Agreement (UCRA), established pursuant to Section 4305 of Public Law 109-73, and into agreements with jurisdictions participating in the UCRA to exchange information for any audit or enforcement activity required by the UCRA. Upon entry into the UCRA, the requirements set under the UCRA apply to the Division. If a requirement set under the UCRA conflicts with this section, the UCRA controls. Rules adopted to